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June 23, 2006

The Honorable David Stewart Cercone
Room 1036
U.S. District Court for the Western District of PA
U.S. Post Office & Courthouse
7th Avenue and Grant Street
Pittsburgh, PA 15219

Re: AHERF v. PricewaterhouseCoopers
Civil Action No: 00-684

Dear Judge Cercone:

We represent defendant PricewaterhouseCoopers LLP ("PwC") in the above-captioned action. I write to call the Court's attention to the recent decision of the Third Circuit in *In re CitX Corp.*, No. 05-2760, 2006 WL 1453117, 2006 U.S. App. Lexis 13141 (3d Cir. May 26, 2006), which PwC believes has a profound impact on this case. In particular, *CitX* supports a grant of summary judgment in PwC's favor for lack of harm.

PwC is filing herewith a Motion for Leave to File a Supplemental Brief in Support of its Pending Motion for Summary Judgment. A copy of PwC's proposed supplemental brief, which attaches the *CitX* Opinion is included with that Motion. We have conferred with counsel for plaintiff Official Committee of Unsecured Creditors of AHERF, who has consented to PwC's filing a supplemental brief.

Very truly yours,

Manion McDonough & Lucas, P.C.

By:

Joseph R. McDonough

JFM:jcp
Enclosures